

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>WEST BRANCH</div> <div>CITY OF WEST BRANCH, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16201600800000</div> <div>West Branch City</div> <div>PO Box 218</div> <div>West Branch, IA 52358-0218</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		1,537,121		1,537,121	1,554,151
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		1,537,121		1,537,121	1,554,151
Delinquent property taxes		0		0	
TIF revenues		214		214	0
Other city taxes		197,393	0	197,393	181,217
Licenses and permits		30,720	0	30,720	62,000
Use of money and property		5,645	0	5,645	5,900
Intergovernmental		486,290	0	486,290	503,409
Charges for fees and service		172,628	777,465	950,093	1,034,453
Special assessments		0	0	0	0
Miscellaneous		147,209	15,216	162,425	121,639
Other financing sources		371,355	0	371,355	716,917
Total revenues and other sources		2,948,575	792,681	3,741,256	4,179,686
Expenditures and Other Financing Uses					
Public safety		835,978	0	835,978	1,010,889
Public works		609,663	0	609,663	654,491
Health and social services		0	0	0	0
Culture and recreation		561,992	0	561,992	632,577
Community and economic development		158,015	0	158,015	164,325
General government		231,897	0	231,897	240,935
Debt service		468,291	0	468,291	468,298
Capital projects		6,798	0	6,798	251,812
Total governmental activities expenditures		2,872,634	0	2,872,634	3,423,327
Business type activities		0	774,494	774,494	858,518
Total ALL expenditures		2,872,634	774,494	3,647,128	4,281,845
Other financing uses, including transfers out		244,657	126,698	371,355	716,917
Total ALL expenditures/And other financing uses		3,117,291	901,192	4,018,483	4,998,762
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-168,716	-108,511	-277,227	-819,076
Beginning fund balance July 1, 2014		1,689,410	428,686	2,118,096	1,802,022
Ending fund balance June 30, 2015		1,520,694	320,175	1,840,869	982,946
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 2,700,919	Other long-term debt		\$ 0
Revenue debt		\$ 585,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 9,383,430
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/19/2015	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Matt Muckler		→	319	643-5888	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/19/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF WEST BRANCH					<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY			<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.					
1	Section A - TAXES											1					
2	Taxes levied on property	1,146,720	191,009		199,392			1,537,121			1,537,121	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	1,146,720	191,009		199,392	0		1,537,121		T01	1,537,121	4					
5	Delinquent property taxes							0		T01	0	5					
6	Total property tax	1,146,720	191,009		199,392	0	0	1,537,121			1,537,121	6					
7	TIF revenues			214				214		T01	214	7					
8	Other city taxes							0		T15	0	8					
9	Utility tax replacement excise taxes	24,172						24,172		T15	24,172	9					
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10					
11	Parimutuel wager tax							0		C30	0	11					
12	Gaming wager tax							0		T19	0	12					
13	Mobile home tax							0		T19	0	13					
14	Hotel/motel tax							0		T09	0	14					
15	Other local option taxes		173,221					173,221		T09	173,221	14					
15	TOTAL OTHER CITY TAXES	24,172	173,221	0	0	0	0	197,393	0		197,393	15					
16	Section B - LICENSES AND PERMITS	30,720						30,720		T29	30,720	16					
17	Section C - USE OF MONEY AND PROPERTY											17					
18	Interest	3,063	45				307	3,415		U20	3,415	18					
19	Rents and royalties	2,230						2,230		U40	2,230	19					
20	Other miscellaneous use of money and property							0		U20	0	20					
21								0			0	21					
22	TOTAL USE OF MONEY AND PROPERTY	5,293	45	0	0	0	307	5,645	0		5,645	22					
23												23					
24	Section D - INTERGOVERNMENTAL											24					
25												25					
26	Federal grants and reimbursements											26					
27	Federal grants							0		B89	0	27					
28	Community development block grants							0		B50	0	28					
29	Housing and urban development							0		B50	0	29					
30	Public assistance grants							0		B79	0	30					
31	Payment in lieu of taxes							0		B30	0	31					
32	NPS Snow Plowing Contract	6,000						6,000			6,000	32					
33	Total Federal grants and reimbursements	6,000	0	0	0	0	0	6,000	0		6,000	33					
34												34					
35												35					
36												36					
37												37					
38												38					
39												39					
40												40					

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WEST BRANCH						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		241,447					241,447		C46	241,447	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources					67,500		67,500		C89	67,500	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	32,465	5,414		5,644			43,523		C89	43,523	54				
55	Library Funding	3,243						3,243			3,243	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	35,708	246,861	0	5,644	67,500	0	355,713	0		355,713	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	13,523						13,523		D89	13,523	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	111,054						111,054		D89	111,054	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	124,577	0	0	0	0	0	124,577	0		124,577	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	166,285	246,861	0	5,644	67,500	0	486,290	0		486,290	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	434,255	A91	434,255	73				
74	Sewer							0	307,783	A8Ø	307,783	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	45,653						45,653		A81	45,653	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WEST BRANCH						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	35,427	A80	35,427	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	6,250					2,220	8,470		A03	8,470	98				
99	Library charges	1,788						1,788		A89	1,788	99				
100	Park, recreation, and cultural charges	33,467						33,467		A61	33,467	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	Subdivision Charges	83,250						83,250			83,250	103				
104	TOTAL CHARGES FOR SERVICE	170,408	0	0	0	0	2,220	172,628	777,465		950,093	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	27,683						27,683		U99	27,683	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	56,925						56,925		U11	56,925	110				
111	Fines	4,189						4,189		U30	4,189	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Reimbursements	12,245				13,885		26,130			26,130	114				
115	Refunds	1,746						1,746			1,746	115				
116	Misc	30,536						30,536			30,536	116				
117	Meters							0	15,216		15,216	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	133,324	0	0	0	13,885	0	147,209	15,216		162,425	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF WEST BRANCH					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,676,922	611,136	214	205,036	81,385	2,527	2,577,220	792,681		3,369,901	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	40,180	1,349		227,338	6,798		275,665			275,665	127
128	<i>Internal TIF loans and transfers in</i>	58,303			37,387			95,690			95,690	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	98,483	1,349	0	264,725	6,798	0	371,355	0		371,355	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,775,405	612,485	214	469,761	88,183	2,527	2,948,575	792,681		3,741,256	132
133												133
134	Beginning fund balance July 1, 2014	1,044,995	246,735	207,611	34,039	0	156,030	1,689,410	428,686		2,118,096	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,820,400	859,220	207,825	503,800	88,183	158,557	4,637,985	1,221,367		5,859,352	136
137												137
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF WEST BRANCH		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	247,774	60,736					308,510		E62	308,510	2
3	Purchase of land and equipment	8,676						8,676		G62	8,676	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	120,243	6,386					126,629		E24	126,629	13
14	Purchase of land and equipment	388,598						388,598		G24	388,598	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	3,565						3,565		E32	3,565	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	768,856	67,122	0	0	0	0	835,978			835,978	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WEST BRANCH		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	87,748	94,710					182,458		E44	182,458	42
43	Purchase of land and equipment		46,900					46,900		G44	46,900	43
44	Construction	157,503	122,346					279,849		F44	279,849	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	34,938						34,938		E44	34,938	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	65,518						65,518		E81	65,518	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	345,707	263,956	0	0	0	0	609,663			609,663	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF WEST BRANCH							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
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108												108
109												109
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112												112
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WEST BRANCH						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	175,101	31,004					206,105		E52	206,105	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation							0		E61	0	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	127,737	14,184					141,921		E61	141,921	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation	86,975	19,644					106,619		E03	106,619	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium	18,240						18,240		E61	18,240	135				
136	Other culture and recreation	84,376	4,731					89,107		E61	89,107	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	492,429	69,563	0	0	0	0	561,992			561,992	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation							0		E89	0	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation	139,089						139,089		E89	139,089	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation	18,926						18,926		E29	18,926	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	158,015	0	0	0	0	0	158,015			158,015	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF WEST BRANCH						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	10,320	564					10,884		E29	10,884	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	70,194	13,247					83,441		E23	83,441	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	85,734						85,734		E25	85,734	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	51,838						51,838		E31	51,838	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	218,086	13,811	0	0	0	0	231,897			231,897	176
177	Section G — DEBT SERVICE				468,291			468,291			468,291	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	468,291	0	0	468,291			468,291	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	PARKSIDE DR IMP					6,798		6,798			6,798	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	6,798	0	6,798			6,798	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	6,798	0	6,798			6,798	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,983,093	414,452	0	468,291	6,798	0	2,872,634			2,872,634	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF WEST BRANCH					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								386,108	E91	386,108	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								303,245	E80	303,245	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								19,666	E80	19,666	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF WEST BRANCH						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								65,475		65,475	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								774,494		774,494	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,983,093	414,452	0	468,291	6,798	0	2,872,634	774,494		3,647,128	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT											254
255	Regular transfers out	8,147	140,820					148,967	126,698	NE	275,665	255
256	Internal TIF loans/repayments and transfers out			95,690				95,690			95,690	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	8,147	140,820	95,690	0	0	0	244,657	126,698		371,355	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,991,240	555,272	95,690	468,291	6,798	0	3,117,291	901,192		4,018,483	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable						158,557	158,557			158,557	263
264	Restricted	247,406	303,948	112,135	35,509	81,385		780,383			780,383	264
265	Committed	82,004						82,004			82,004	265
266	Assigned							0			0	266
267	Unassigned	499,750						499,750			499,750	267
268	Total Governmental	829,160	303,948	112,135	35,509	81,385	158,557	1,520,694			1,520,694	268
269	Proprietary								320,175		320,175	269
270	Total ending fund balance June 30, 2015	829,160	303,948	112,135	35,509	81,385	158,557	1,520,694	320,175		1,840,869	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,820,400	859,220	207,825	503,800	88,183	158,557	4,637,985	1,221,367		5,859,352	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF WEST BRANCH

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents	
Total salaries and wages paid.....	Z00 \$	763,425

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 630,000	29U \$	39U \$ 45,000	49U \$	49U \$	49U \$ 585,000	49U \$	I91 \$ 20,475
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. Lawsuit Loan	90,529		42,208	48,321				5,545
Fire Station	19U	29U	39U	49U	49U	49U	49U	I89
10. Expansion	99,013		99,013	0				1,627
Street	19U	29U	39U	49U	49U	49U	49U	I89
11. Equipment	74,682		74,682	0				1,307
GO refund &	19U	29U	39U	49U	49U	49U	49U	I89
12. sewer project	2,480,000		155,000	2,325,000				42,240
2013 Parkland	19U	29U	39U	49U	49U	49U	49U	I89
13. Property	363,365		35,767	327,598				10,901
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	3,737,589	0	451,670	2,700,919	0	585,000	0	82,095

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$	
Outstanding as of JUNE 30, 2015	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15

Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	187,668,595	x .05 = \$	9,383,430

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 147,645	\$	34,810	1,658,632	1,841,087

REMARKS

V98

Continued on next page

Page 13

FORM F-66(IA-2) (6-17-2015)